

Amend Revenue and Taxation Code Section 69.5 to correct clean up changes made by SB 555 (Ch. 264, Stats. 2005). (Technical)

Source: Property And Special Taxes Department

Existing Law

In 2005, the Board sponsored changes to Section 63.1 (parent-child exclusion) and Section 69.5 to ensure that claims are not public documents since they contain personal information such as home addresses and social security numbers.

This Proposal

The original proposal was modified to address concerns raised by the Trusts and Estates Law Section of the State Bar of California to ensure that specified persons would have access to needed information contained in the claim forms. The State Bar Section was concerned that the bill, as introduced, would have prevented claimants and their legal representatives from gaining access to their own claim forms. The amendments made to address these concerns inadvertently used the same language for both Section 69.5 and Section 63.1 which is technically inaccurate. Section 63.1 relates to “transferees” and “transferors”, but Section 69.5 should refer to “claimants.” This proposal corrects this language.

Section 69.5 of the Revenue and Taxation Code is amended to read:

* * *

(n) A claim filed under this section is not a public document and is not subject to public inspection, except that a claim shall be available for inspection by the claimant ~~transferee and the transferor~~ or their respective the claimant's spouse, the ~~transferee's~~ claimant's legal representative, ~~the transferor's~~ legal representative, and the executor or administrator of ~~the transferee's or transferor's~~ claimant's estate.